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**E-FILED June 21, 2007**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

21 In re:

22 USA COMMERCIAL MORTGAGE COMPANY,  
23 Debtor.

24 Case No. BK-S-06-10725 LBR  
 25 Case No. BK-S-06-10726 LBR  
 26 Case No. BK-S-06-10727 LBR  
 27 Case No. BK-S-06-10728 LBR  
 28 Case No. BK-S-06-10729 LBR

In re:

USA CAPITAL REALTY ADVISORS, LLC,  
Debtor.

Chapter 11

In re:

USA CAPITAL DIVERSIFIED TRUST DEED FUND,  
LLC,  
Debtor.

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

In re:

USA CAPITAL FIRST TRUST DEED FUND, LLC,  
Debtor.

**KPMG'S SUPPLEMENT TO ITS FIRST  
AND FINAL APPLICATION FOR  
AWARD OF PROFESSIONAL FEES OF  
KPMG LLP FOR THE PERIOD  
THROUGH MARCH 12, 2007**

In re:

USA SECURITIES, LLC,  
Debtor.

Affects:

- All Debtors
- USA Commercial Mortgage Company
- USA Securities, LLC
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA First Trust Deed Fund, LLC

1 KPMG LLP (“KPMG”) hereby files this Supplement to its First and Final Application for  
2 Award of Professional Fees of KPMG LLP for the Period Through March 12, 2007 (the  
3 “Supplement”), whereby KPMG voluntarily agrees to reduce its pre-Effective Date fees by  
4 \$8,000.

## **BACKGROUND**

On April 23, 2007, KPMG filed its First and Final Application for Award of Professional Fees of KPMG LLP for the Period Through March 12, 2007 (the "Original Application") (Docket No. 3550), seeking reimbursement for professional fees in the amount of \$94,374.00 for 361.2 hours of professional services rendered to the Debtors.

Included in the Original Application was a request for reimbursement of \$74,768.00 in fees for 289.6 hours of services rendered to the USA Capital First Trust Deed Fund, LLC estate (the "FTDF Estate"). Thereafter, KPMG received informal objections to the Original Application from the Official Committee of Equity Security Holders of USA Capital First Trust Deed Fund, LLC (the "FTDF Committee"). KPMG engaged in discussions with the FTDF Committee in order to resolve its concerns with the Original Application and, as a result, voluntarily agreed to reduce the amount of the fees for which it seeks reimbursement from the FTDF Estate by \$8,000. Thus KPMG now requests that it be reimbursed \$66,768.00 for services rendered to the FTDF Estate and a total of \$86,374 for services rendered to all of the Debtors combined.

19 With this voluntary reduction in the fees requested from the FTDF Estate, KPMG now  
20 requests that the Court authorize reimbursement of its pre-Effective Date fees in the amount of  
21 \$86,374.00 for the reasons set forth in the Original Application and this Supplement.

## **CONCLUSION**

23 As outlined herein and in the Original Application, KPMG believes the services rendered  
24 assisted the Debtors in maximizing the value of the respective estates for the benefit of all  
25 creditors. Accordingly, KPMG believes that its services have been beneficial to the Debtors'  
26 estates and various interested parties thereby satisfying the requirements of Section 330.  
27 Wherefore, KPMG requests that the Court enter an order:

1. Allowing on a final basis total compensation to KPMG for professional services rendered to the Debtors pre-Effective Date in the amount of \$86,374.00.
2. Granting such other and further relief as this Court deems just and proper.

Respectfully submitted this 21st day of June, 2007.

KPMG LLP

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